

AIDANFIELD CHRISTIAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 82

Principal: Mark Richardson

School Address: 2 Nash Road, Halswell, Christchurch 8025

School Phone: (03) 338 8153

Members of the Board of Trustees

Name	Position	Term Ended/ Finishes
Judith Bullen	Chair/Proprietor rep	May 2022
Mark Richardson	Principal	
Mark Larson	Proprietor rep	May 2022
Megan Cassidy	Proprietor rep	May 2022
Simon Mybonyinshuti	Parent rep	May 2022
Andrew Henderson	Parent rep	May 2022
Matthew Pratt	Parent rep	Dec 2020
Mark Peters	Parent rep	Dec 2020
Zhu Hui	Parent rep	May 2022
Lyndon McIntosh	Staff rep	

Canterbury Education Services
89 Nazareth Avenue
Middleton
Christchurch

AIDANFIELD CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2020

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Aidanfield Christian School

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

ZHUI-LUI LAM

Full Name of Board Chairperson



Signature of Board Chairperson

20/5/2021

Date:

Mark Richardson

Full Name of Principal



Signature of Principal

20/5/2021

Date:

Aidanfield Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,788,585	2,648,660	2,315,881
Locally Raised Funds	3	117,297	50,500	201,312
Use of Land and Buildings Integrated		780,000	680,000	677,600
Interest income		3,849	3,000	3,563
International Students	4	138,730	338,800	284,344
		<u>3,828,460</u>	<u>3,720,960</u>	<u>3,482,700</u>
Expenses				
Locally Raised Funds	3	56,475	1,000	113,091
International Students	4	54,268	143,625	139,565
Learning Resources	5	2,372,163	2,426,370	2,082,024
Administration	6	149,287	143,868	143,667
Finance		2,586	2,600	2,593
Property	7	979,353	861,795	855,999
Depreciation	8	121,319	147,000	114,349
		<u>3,735,452</u>	<u>3,726,258</u>	<u>3,451,288</u>
Net Surplus / (Deficit) for the year		93,009	(5,298)	31,412
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>93,009</u>	<u>(5,298)</u>	<u>31,412</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Aidanfield Christian School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		343,025	311,608	258,290
Total comprehensive revenue and expense for the year		93,009	(5,298)	31,412
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,028	-	53,323
Equity at 31 December	23	446,062	306,310	343,025
Retained Earnings		446,062	306,310	343,025
Reserves		-	-	-
Equity at 31 December		446,062	306,310	343,025

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Aidanfield Christian School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	107,830	278,877	181,278
Accounts Receivable	10	165,557	108,000	108,430
GST Receivable		3,893	10,000	9,346
Prepayments		-	3,000	2,960
Inventories	11	3,965	4,500	4,560
Investments	12	260,000	170,000	170,000
		541,245	574,377	476,574
Current Liabilities				
Accounts Payable	14	192,869	136,000	136,339
Revenue Received in Advance	15	70,338	151,000	149,559
Provision for Cyclical Maintenance	16	18,000	18,000	-
Finance Lease Liability - Current Portion	17	28,114	46,000	55,242
		309,322	351,000	341,140
Working Capital Surplus/(Deficit)		231,923	223,377	135,434
Non-current Assets				
Property, Plant and Equipment	13	244,519	124,533	271,533
		244,519	124,533	271,533
Non-current Liabilities				
Provision for Cyclical Maintenance	16	21,600	21,600	39,600
Finance Lease Liability	17	8,780	20,000	24,342
		30,380	41,600	63,942
Net Assets		446,062	306,310	343,025
Equity	23	446,062	306,310	343,025

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Aidanfield Christian School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		782,024	691,978	639,129
Locally Raised Funds		124,011	79,500	221,887
International Students		50,590	338,800	286,217
Goods and Services Tax (net)		5,453	(15,000)	(13,599)
Payments to Employees		(390,735)	(420,560)	(426,941)
Payments to Suppliers		(429,188)	(444,162)	(555,049)
Interest Paid		(2,586)	(2,600)	(2,593)
Interest Received		3,948	3,000	2,976
Net cash from Operating Activities		143,517	230,956	152,027
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(78,772)	4,794	(25,855)
Purchase of Investments		(90,000)	(170,000)	(170,000)
Net cash from Investing Activities		(168,772)	(165,206)	(195,855)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,028	(7,000)	53,321
Finance Lease Payments		(58,223)	(29,370)	(58,121)
Net cash from Financing Activities		(48,195)	(36,370)	(4,800)
Net increase/(decrease) in cash and cash equivalents		(73,449)	29,380	(48,628)
Cash and cash equivalents at the beginning of the year	9	181,279	249,497	229,906
Cash and cash equivalents at the end of the year	9	107,830	278,877	181,278

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

Aidanfield Christian School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Aidanfield Christian School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

k) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	5–10 years
Information and communication technology	3–5 years
Music equipment	5 years
Plant and equipment	5 years
Sports equipment	3 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	per term of lease
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and other funds received] where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

q) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Operational Grants	608,846	407,878	567,176
Teachers' Salaries Grants	2,006,561	2,010,000	1,652,965
Other MoE Grants	173,178	230,782	95,740
	2,788,585	2,648,660	2,315,881

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Revenue			
Donations	41,004	30,000	41,733
Activities	41,851	3,500	83,104
Trading	28,578	12,000	39,336
Other Revenue	5,864	5,000	5,000
Rarotonga Trip	-	-	18,445
China Trip	-	-	13,694
	117,297	50,500	201,312
Expenses			
Activities	39,562	1,000	59,128
Trading	16,914	-	21,662
Rarotonga Trip	-	-	18,253
China Trip	-	-	14,047
	56,475	1,000	113,091
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	60,821	49,500	88,221

4. International Student Revenue and Expenses

	2020	2020 Budget (Unaudited)	2019
	Actual Number	Number	Actual Number
International Student Roll	5	14	12

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	138,730	338,800	284,344
Expenses			
Advertising	893	4,500	4,570
Recruitment	-	7,000	4,942
Employee Benefit - Salaries	18,240	19,000	16,965
Other Expenses	35,136	113,125	113,089
	54,268	143,625	139,565
<i>Surplus/ (Deficit) for the year International Students'</i>	84,462	195,175	144,779

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	22,995	38,500	40,083
General Expenses	20,629	19,950	12,106
Library Resources	4,633	800	2,988
Employee Benefits - Salaries	2,261,926	2,299,460	1,944,576
Resource/attached teacher costs	56,927	41,660	64,087
Staff Development	5,054	26,000	18,184
	2,372,163	2,426,370	2,082,024

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,468	4,468	4,337
Board of Trustees Fees	6,600	6,600	3,667
Board of Trustees Expenses	8,501	7,700	6,576
Communication	2,454	5,000	2,242
Consumables	7,641	7,500	5,856
Other	26,936	32,700	29,153
Employee Benefits - Salaries	80,032	73,100	81,698
Insurance	12,654	6,800	10,139
	149,287	143,868	143,667

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	80,386	61,400	63,721
Grounds	30,085	29,600	33,751
Heat, Light and Water	24,755	38,585	32,709
Repairs and Maintenance	20,558	13,210	11,548
Use of Land and Buildings	780,000	680,000	677,600
Employee Benefits - Salaries	43,569	39,000	36,670
	<u>979,353</u>	<u>861,795</u>	<u>855,999</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	26,286	41,000	24,657
Information and Communication Technology	15,778	20,000	15,720
Motor Vehicles	6,733	15,000	2,400
Musical Equipment	607	1,000	607
Sports Equipment	1,566	10,000	1,349
Plant & Equipment	8,688	10,000	8,849
Leased Assets	59,809	47,000	59,029
Library Resources	1,852	3,000	1,738
	<u>121,319</u>	<u>147,000</u>	<u>114,349</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	107,830	278,877	181,278
Cash and cash equivalents for Cash Flow Statement	<u>107,830</u>	<u>278,877</u>	<u>181,278</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	4,701	3,000	2,495
Interest Receivable	488	-	587
Teacher Salaries Grant Receivable	160,369	105,000	105,348
	165,557	108,000	108,430
Receivables from Exchange Transactions	5,189	3,000	3,082
Receivables from Non-Exchange Transactions	160,369	105,000	105,348
	165,557	108,000	108,430

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	3,965	4,500	4,560
	3,965	4,500	4,560

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	260,000	170,000	170,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	260,000	170,000	170,000

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Furniture and Equipment	88,539	32,425	-	-	(26,286)	94,678
Information and Comm Technology	31,299	17,702	-	-	(15,778)	33,223
Motor Vehicles	16,400	26,000	-	-	(6,733)	35,667
Musical Equipment	1,474	-	-	-	(607)	867
Sports Equipment	13,746	-	-	-	(1,566)	12,180
Plant and Equipment	24,066	-	-	-	(8,688)	15,377
Leased Assets	83,842	15,533	-	-	(59,809)	39,566
Library Resources	12,169	6,216	(3,571)	-	(1,852)	12,962
Balance at 31 December 2020	271,533	97,876	(3,571)	-	(121,319)	244,519

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Furniture and Equipment	335,068	(240,390)	94,678
Information and Comm Technology	168,978	(135,755)	33,223
Motor Vehicles	50,000	(14,333)	35,667
Musical Equipment	3,383	(2,516)	867
Sports Equipment	15,656	(3,476)	12,180
Plant and Equipment	81,615	(66,238)	15,377
Leased Assets	297,260	(257,694)	39,566
Library Resources	29,699	(16,738)	12,962
Balance at 31 December 2020	981,659	(737,140)	244,519

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	92,216	20,980	-	-	(24,657)	88,539
Information and Comm Technology	44,418	2,601	-	-	(15,720)	31,299
Motor Vehicles	18,800	-	-	-	(2,400)	16,400
Musical Equipment	2,081	-	-	-	(607)	1,474
Sports Equipment	12,732	2,363	-	-	(1,349)	13,746
Plant and Equipment	31,445	1,470	-	-	(8,849)	24,066
Leased Assets	142,870	-	-	-	(59,029)	83,842
Library Resources	15,464	1,022	(2,579)	-	(1,738)	12,169
Balance at 31 December 2019	360,026	28,436	(2,579)	-	(114,349)	271,533

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Land - School	-	-	-
Buildings - School	-	-	-
Building improvements - Crown	-	-	-
Furniture and Equipment	302,642	(214,104)	88,539
Information and Comm Technology	151,276	(119,977)	31,299
Motor Vehicles	24,000	(7,600)	16,400
Musical Equipment	3,383	(1,909)	1,474
Sports Equipment	15,656	(1,911)	13,746
Plant and Equipment	81,615	(57,549)	24,066
Leased Assets	281,727	(197,886)	83,842
Library Resources	33,238	(21,069)	12,169
Balance at 31 December 2019	893,537	(622,004)	271,533

14. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	14,017	6,000	20,950
Accruals	12,013	25,000	5,131
Employee Entitlements - Salaries	160,369	105,000	105,349
Employee Entitlements - Leave Accrual	6,471	-	4,908
	<u>192,869</u>	<u>136,000</u>	<u>136,339</u>

Payables for Exchange Transactions	192,869	136,000	136,339
	<u>192,869</u>	<u>136,000</u>	<u>136,339</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	60,304	150,000	148,445
Other	10,034	1,000	1,114
	<u>70,338</u>	<u>151,000</u>	<u>149,559</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	39,600	39,600	39,600
Increase/ (decrease) to the Provision During the Year	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>39,600</u>	<u>39,600</u>	<u>39,600</u>
Cyclical Maintenance - Current	18,000	18,000	-
Cyclical Maintenance - Term	21,600	21,600	39,600
	<u>39,600</u>	<u>39,600</u>	<u>39,600</u>

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	28,114	46,000	55,242
Later than One Year and no Later than Five Years	8,780	20,000	24,342
Later than Five Years	-	-	-
	<u>36,894</u>	<u>66,000</u>	<u>79,584</u>

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (The Christian Schools' Trust) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	6,600	3,667
Full-time equivalent members	0.23	0.14
<i>Leadership Team</i>		
Remuneration	463,016	445,966
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>469,616</u>	<u>449,633</u>
Total full-time equivalent personnel	<u>4.23</u>	<u>4.14</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2020	2019
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration	2020	2019
\$000	FTE Number	FTE Number
100-110	2	1
	<u>2</u>	<u>1</u>

The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020	2019
	Actual	Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2019: nil)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into no operating lease contracts (all are reported as finance leases): (2019 nil)

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost (2018: Loans and receivables)

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	107,830	278,877	181,278
Receivables	165,557	108,000	108,430
Investments - Term Deposits	260,000	170,000	170,000
Total Financial assets measured at amortised cost	533,388	556,877	459,708

Financial liabilities measured at amortised cost

Payables	192,869	136,000	136,339
Borrowings - Loans	-	-	-
Finance Leases	36,894	66,000	79,584
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	229,764	202,000	215,923

25. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

HOW WE HAVE DONE AGAINST TARGETS FOR 2020



2 Nash Road, Aidanfield
Christchurch, New
Zealand

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2020 ANALYSIS OF VARIANCE



Mission (Our purpose)

To provide quality education based on a biblical Christian worldview enabling each child to fulfil their God-given destiny.

Vision (Our direction)

Aidanfield Christian School: Quality education based on a biblical Christian worldview
Biblical - Relational – Transformative

2



RIISING TO THE CHALLENGE COVID-19

2020 was a year interrupted by a global pandemic which caused significant interruption to the operation of the school. Ongoing uncertainty through 2020 was a factor throughout the year.

The school, like the country was in full lockdown between the middle of March and early May.

During lockdown all school based learning occurred via online platforms with all staff and pupils teaching and learning from their homes.

There was little warning of the lockdown and little time to test systems to support online learning.

The school rotated its teaching delivery within moments to the online space.

COVID-19 was influential on the operation of the school in 2020. Our staff are amazing professionals and the results this year are a testament to their work and dedication.

3

2020 ANALYSIS OF VARIANCE



Strategic Goal 1: Quality Education based on a Biblical Christian world view (Biblical / Transformative: Academically Able)

As a school with pupils from year 1 to 10 our priority is strong foundations in literacy and numeracy. To continue to foster excellent quality education the following areas have been identified as requiring specific focus in 2020 to enhance the overall literacy and numeracy of our pupils.

4



READING

Annual Goal:
Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Reading and its associated competencies

Annual Target to achieve the goal, our annual targets for 2020 are:

1. A focus in the Junior School on Letter ID and CAP
2. Boys achievement – lifting interest and engagement in Reading
3. Year 9, 10 - a focus on lifting achievement

5



WRITING

Annual Goal:
Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Writing and its associated competencies.

Annual Target: to achieve the goal, our annual targets for 2020 are

1. Move the overall above percentage from 12% to 20%
2. Students below/well below in Years 4 (38%) and Year 5 (33%) to make accelerated progress in Years 5 (30%) and Year 6 (30%)
3. Increase boys' achievement in writing to be equivalent to girls' achievement in writing
4. Focus on accurate use of E asTTle marking rubrics and moderation practices.

NB, this reflects a CoL 3-4 year target

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MATHS

Annual Goal:
Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Mathematics and its associated competencies.

Annual Target to achieve the goal,

1. 80% of Year 5 (2020) achieve 'At' or 'Above' in Mathematics against OTJ's in 2020.
2. 20% of Māori currently achieving 'At' will shift to 'Above', and 10% of Māori will move from 'Well Below' to 'Below' or 'At' and 50% of Pasifika students who are 'Below' or 'Well Below' will move to 'Below' or 'At' by the end of 2020 in OTJ's
3. That levels of achievement 'At' or 'Above' for both males and females remain at current levels or increase (greater than 80% achieving at these levels).
4. 90% of pupils who attended ACS in Year 9 in 2019 will be at or above against National Curriculum levels by the end of Year 10.

7



ATTENDANCE

High attendance rates for each pupil contributes to quality learning and solid foundational habits

Raise overall school attendance from 88% in 2018 to 94% across all year levels by the end of 2020.

Overall School Attendance 2020 = 95 %

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STRATEGIC GOAL 2:

Depth of Christian community across the whole school community

(Relational / Transformative: Relationally focused)

To help nurture an authentic expression of Christian faith in action the Wellness at School survey has been administered in years leading up to 2020.

As a response to the impact of COVID it was determined that the Wellness Survey would not be completed in 2020 and will be completed in August of 2021.

9



STRATEGIC GOAL 3

Deepen understandings of bicultural teaching and learning through a biblical lens

(Biblical / Relational: Culturally Competent)

To continue on the path to honouring the Treaty and its expectations:

- Year 4 to Mārae for one day experience in second year
- Establishment of Te Reo/Tekanga Teacher in 2020
- Te Ao Māori specialist teaching in all classes across the school
- Relationships forming with external agencies and iwi
- Staff PD unfolding

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STRATEGIC GOAL 4

Enhance opportunities for all age levels to serve the community

(Biblical / Relational: Missionally Minded)

To develop a heart of service in pupils of the school

Leadership and service opportunities continue to grow however, with the redirection of strategic intent in 2020 due to COVID, limited work has been done on developing the annual plan goal.

This focus will be restarted in 2021.

11



ACADEMIC GROWTH

Specific goal results are contained in individual reports for the following areas

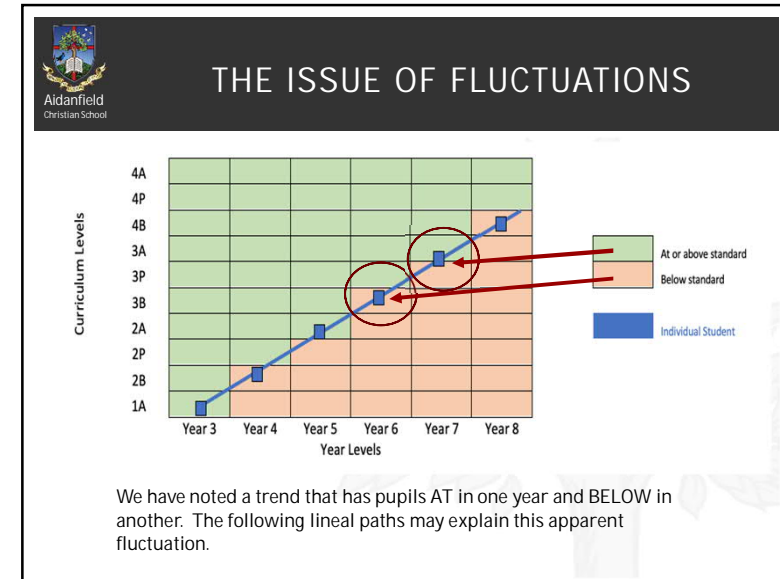
- Reading
- Writing
- Mathematics

Overall the school has seen some very pleasing results across the school despite the lockdown interruption in the early stages of the year.

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14

READING

Annual Goal:
Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Reading and its associated competencies

Annual Target to achieve the goal, our annual targets for 2020 are:

1. A focus in the Junior School on Letter ID and CAP
2. Boys achievement – lifting interest and engagement in Reading
3. Year 9, 10 - a focus on lifting achievement

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OVERALL READING

In 2020 we see a positive trend continue across all levels

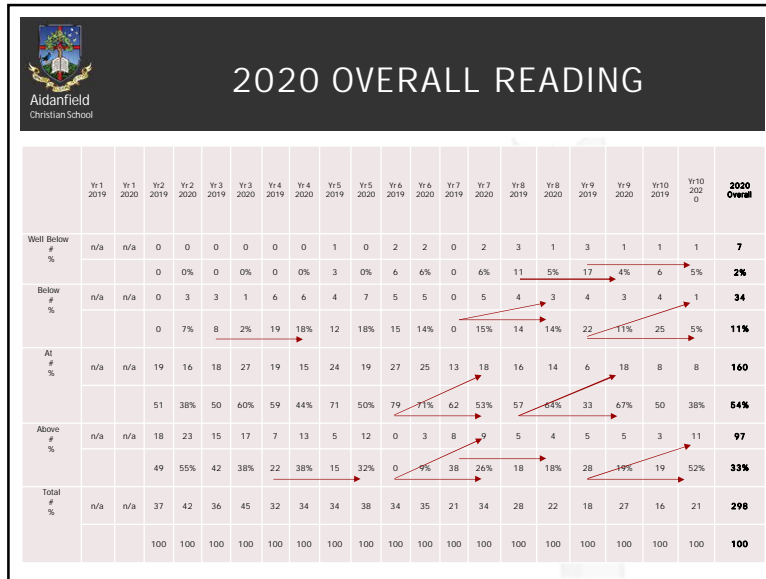
Year 1-10 = 86% of all students were "At or Above" expectations for OTJ Reading.
Year 1 – 8 = 86% Year 9 – 10 = 88%

2019 - 85% of all students (Year 1-10) were "At or Above" expectations for OTJ
Year 1 – 8 = 87% Year 9 – 10 = 65%

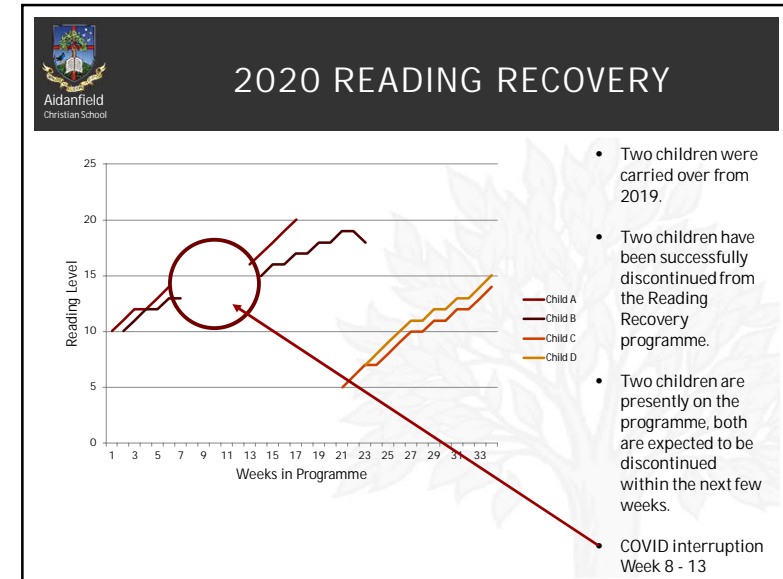
2018 - 70% of all students (year 1-10) were "At or Above" expectations for OTJ

NB, Year 1 pupil data not included. 2018 decision to allow a year to adjust to school before making overall judgement. This will have an impact on the overall results.
Year 1 levels are similar to previous years.

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MONITORING OVER TIME

Child	Term 1 Reading Level	Assessment	Term 3 Reading Level	EOY Expectation
1	8-9 YRS	Below	Curriculum L2	Below
2	L20	Below	Curriculum L2	At
3	L23	At	Curriculum L2	At
4	L23	Below	Curriculum L2	At
5	L18	Below	Curriculum L2	At
6	L18	Below	Curriculum L2	Below
7	L15	Below	L18	At
8*	L13	Below	L15	Well Below
9	L13	Below	L16	Below
10	8.06-9.06 YRS	Below	Curriculum L3	At
11	L16	Below	L18	At
12	L20	Below	L20	At
13	L22	Below	Curriculum L2	At

* Child 8 was referred from Reading Recovery in 2019.

19

MALE / FEMALE 2020

Female pupils 123/141 (87%) pupil At or Above curriculum level for their year level
Significant increase from 2019 female pupils 95/136 (69%) pupil At or Above

Male pupils 134/162 (82%) pupil At or Above curriculum level for their year level
Increase from 2019 male pupils 109/138 (78%) pupil At or Above curriculum

Well below category 10/162 (6%) males and 2/141 (1%) females are in the.
2019 = 11/138 (7%) males and 14/136 (10%) females

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MALE AND FEMALE DIFFERENCE

In 2020 year levels with noticeable difference

Year 6: 6% of boys compared to 22% of girls are achieving below curriculum expectations
 Year 7: 11% of boys compared to 20% of girls are achieving below curriculum expectations
 Year 8: 22% of boys compared to 8% of girls are achieving below curriculum expectations
 Year 9: 13% of boys compared to 0% of girls are achieving below curriculum expectations

Overall

- In Year 3 - 5, there is little difference between the boys and girls.
- In Year 6 - 7 the girls are scoring below.
- In Years 8 -10, the girls are doing considerably better.

The data seems to suggest that teenage girls like to read and teenage boys don't.

21



ETHNICITY 2020

Maori pupils 10/12 pupils achieving At or Above curriculum expectation (83%), proportionally consistent with overall population

2019: 7/9 pupils achieving At or Above curriculum expectation (78%)

Pasifika 11/13 pupils achieving At or Above curriculum expectation (84%), proportionally consistent with overall population

2019: 5/7 pupils achieving At or Above curriculum expectation (71%)

Asian 95/114 pupils achieving At or Above curriculum expectation (83%)

NZ Pākehā 118/137 pupils achieving At or Above curriculum expectation (86%)

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MONITORING ENGLISH LANGUAGE LEARNERS

All English Language Learners will show shift within the ELLPs over a 2 year period.

- Numbers of ELLs are increasing
- The majority of students (93%) are making expected progress against ELLP (one stage within two years)
- 85% students identified as requiring ELL support in 2018, at curriculum standard by 2020. This is a significant shift in only two years, as research suggests 5-7 years as a realistic length of time for ELLs to reach cohort levels of achievement

23



TARGET ONE

A focus in the Junior School on Letter ID and Concepts About Print (CAP)

The 2019 cohort have improved in Letter Identification by a significant percentage.


The same success is not evident in the Concepts About Print, where there is no evidence of shift.

Students appear to be starting school with better letter identification skills over the four years, the results of which remain steady after one year at school.

The stanines improve in 2020, this is likely to be due to the re-standardising of the test and the new stanines

Letter ID over 4 Years								
	2017		2018		2019		2020	
SEA	#	%	#	%	#	%	#	%
Below	14	42%	16	38%	9	33%	8	17%
At	17	52%	23	55%	15	56%	35	74%
Above	2	6%	3	7%	3	11%	4	9%
Obs Survey	#	%	#	%	#	%	#	%
Below	9	22%	5	13%	9	21%	6	16%
At	19	46%	20	53%	24	56%	19	51%
Above	13	32%	13	34%	10	23%	12	33%

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TARGET ONE

A focus in the Junior School on Letter ID and Concepts About Print (CAP)


The 2019 cohort have improved in Letter Identification by a significant percentage.

The same success is not evident in the Concepts About Print, where there is no evidence of shift.

What trend is evident in the data for CAP over four years?
Results of students below the expected level in both tests are largely uniform distribution over the four years; there is no discernible trend.
Results of students above the expected level in the Observational Survey appear to be trending downward – students are not making accelerated progress in concepts about print

CAP over 4 Years								
	2017		2018		2019		2020	
SEA	#	%	#	%	#	%	#	%
Below	19	58%	15	36%	6	22%	15	32%
At	12	36%	20	48%	21	78%	26	55%
Above	2	6%	7	16%	0	0%	6	13%
Obs Survey	#	%	#	%	#	%	#	%
Below	8	20%	12	32%	19	44%	9	24%
At	18	44%	19	50%	22	51%	23	62%
Above	15	36%	7	18%	2	5%	5	14%

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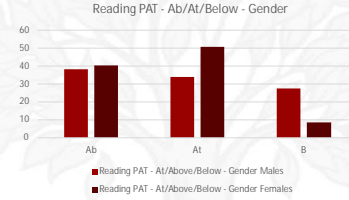
TARGET TWO

Boys achievement – lifting interest and engagement in Reading

We are unable to provide evidence of progress towards the goal.
Covid has been a big player this year; the reality of Lockdown was that some students did much better, but most didn't.


Overall the data here suggests there needs to be a deliberate plan to engage boys in reading in 2021

Reading PAT - Ab/At/Below - Gender



Reading PAT - Ab/At/Below - Gender Males
Reading PAT - Ab/At/Below - Gender Females

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TARGET THREE

Year 9, 10 - a focus on lifting achievement Target achieved
The data for Year 9 OTJs has significantly improved

Number and % of Year 9 pupils 2020 reading who have improved their OTJ from EOY 2019 to EOY 2020 (well below to below, below to at, at to above)	Number 5	% = 20%
Number of pupils in Year 9 who have moved at least one sublevel up between EOY 2019 and EOY 2020.	Number 20	% = 80%
Number and % of Year 10 pupils 2020 reading who have improved their OTJ from EOY 2019 to EOY 2020 (well below to below, below to at, at to above)	Number 10	% = 56%
Number of pupils in Year 10 who have moved at least one sublevel up between EOY 2019 and EOY 2020.	Number 18	% = 100%
There is a significant increase in achievement in the Year 10 cohort, evident in both OTJ and PAT results		

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ANNUAL GOAL – READING

Quality education means **all** pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Reading and its associated competencies. Although we didn't meet our target, there are things to celebrate!

- maintained high Reading outcomes - 86% of students are at or above.
- Increase in Year 9 and 10 results, from 69% and 75% in 2019 to 85% and 90%, 2020.
- The number of girls working well below and below in Reading OTJs, has dropped from 30% to 12% between 2019 and 2020.
- PAT results: 2019 overall results showed 34% of students below the expected level, 2020 reduced to 19% below – significant shift.
- PAT results: 2019, overall results showed 22% of students above the expected level, 2020 this has increased to 39% above – significant shift.

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POTENTIAL 2021 FOCUS AREAS READING

Cohort Targets: Monitor the levels of OTJ attainment in Years 5, 7, and 9 for 2021 – checking that the results are back towards each cohort's 2019 results (of 92%, 85%, 100%), rather than continuing on with the 2020 pattern (82%, 80%, 82%).

Target Groups: Take practical steps to increase girls' engagement with and attainment in Reading in Years 7 and 8 and boys' engagement with and attainment in Reading in Years 9-10, in 2021.

Observational Survey: Improve the attainment in Reading Level to be nearer the 75% or higher at or above expected levels

Year 3 STAR and OTJ outcomes: Monitor results in 2021 to ascertain whether the results are a one-year anomaly (and likely to be Covid-related), or from something in the classroom programme that is a downward trend (such as pedagogy or class sizes).

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WRITING

Annual Goal:

Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Writing and its associated competencies

Annual Target to achieve the goal, our annual targets for 2020 are:

1. Move the overall Above percentage from 12% to 20%
2. Students below/well below in Years 4 (38%) and Year 5 (33%) to make accelerated progress in Years 5 (30%) and Year 6 (30%)
3. Increase boys' achievement in writing to be equivalent to girls' achievement in writing
4. Focus on accurate use of E asTTle marking rubrics and moderation practices

30



WRITING

In 2020 we see a reversal of a downward trend in overall results

Year 1-10 = 81% of all students were "At or Above" expectations for OTJ Reading.

Year 1 – 8 = 81% Year 9 – 10 = 79%

2019 - 76% of all students (Year 1-10) were "At or Above"

2018 - 77% of all students (year 1-10) were "At or Above"

NB, Year 1 pupil data not included. 2018 decision to allow a year to adjust to school before making overall judgement. This will have an impact on the overall results. Year 1 levels are similar to previous years.

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WRITING OVERALL

Percentage of students working 'well below' standard
2020 = 3% down from 5% in 2019

Percentage of students working 'below standard'
2020 = 16%, 2019 = 20%, 2018 = 16%, 2017 = 14%

The percentage of students working 'at standard'
2020 = 65% 2019 = 64% 2018 = 62% 2017 = 54%

The number of students working at 'above standard'
2020 = % 16 2019 = 12% 2018 = 15% 2017 = 25%

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Aidanfield
Christian School

WRITING OVERALL

	Y1 2019	Y1 2020	Y2 2019	Y2 2020	Y3 2019	Y3 2020	Y4 2019	Y4 2020	Y5 2019	Y5 2020	Y6 2019	Y6 2020	Y7 2019	Y7 2020	Y8 2019	Y8 2020	Y9 2019	Y9 2020	Y10 2019	Y10 2020	2020 Overall # & %	
Well Below	n/a	n/a	0		0	0	0	0	5	1	1	2	0	2	4	1	1	4	1	0	10	
			0%		0	0%	0	0%	0	15%	3	3%	6	0%	6	14%	5	6%	13	6%	0	3
Below	n/a	n/a	1	3	3	6	12	4	6	7	8	12	1	7	11	2	4	6	4	1	48	
			3%	7	8%	13	38%	12	18%	18	24%	33	5%	21	39%	9	22%	19	25%	5	16	
At	n/a	n/a	35	37	26	38	17	21	20	25	25	20	14	16	11	13	8	17	8	6	193	
			95%	88	72%	84	53%	62	59%	66	74%	56	67%	48	39%	59	44%	53	50%	29	64	
Above	n/a	n/a	1	2	7	1	3	9	3	5	0	2	6	8	2	6	5	5	3	14	52	
			3%	5	19%	2	9%	26	9%	13	0%	6	29%	24	7%	27	28%	16	19%	67	17	
Total	n/a	n/a	37	42	36	45	32	34	34	38	34	36	21	33	28	22	18	32	16	21	303	
			100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	

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		MALE / FEMALE YEARS 1-10																			
		Female pupils 125/141 (87%) pupil At or Above curriculum level for their year level																			
		Slight increase from 2019 female pupils 101/118 (85%) pupil At or Above																			
		Male pupils 120/161 (74%) pupil At or Above curriculum level for their year level																			
		Increase from 2019 male pupils 93/138 (67%) pupil At or Above																			
		Well below category 8/161 (4%) males and 2/141 (1%) females are in the.																			
		2019 = 10/138 (7%) males and 2/118 (1%) females																			

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		ETHNICITY FOR YEARS 1 - 10																			
		Maori pupils 10/12 pupils achieving At or Above (83%), proportionally consistent with overall population																			
		2019: 6/9 pupils achieving At or Above (66%)																			
		Pasifika 9/14 pupils achieving At or Above (64%),																			
		2019: 3/7 pupils achieving At or Above (42%)																			
		Asian 93/114 pupils achieving At or Above (81%) proportionally consistent with overall population																			
		NZ Pākehā 112/136 pupils achieving At or Above (82%) proportionally consistent with overall population																			

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		ENGLISH LANGUAGE LEARNERS																			
		Goal: All English Language Learners will show shift within the ELLPs over a 2 year period.																			
		<ul style="list-style-type: none"> The majority of students (86%) are making expected progress against ELLP (one stage within two years) 81% students identified as requiring ELL support in 2018, at curriculum standard by 2020. This is a significant shift in only two years, as research suggests 5-7 years as a realistic length of time for ELLs to reach cohort levels of achievement. Slightly lower percentages than for reading, but writing always takes longer to achieve than reading as it is a productive skill. 																			

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TARGET ONE

Move the overall above percentage from 12% to 20%

Target has not yet been met.

We went from 12% to 17%, 3% short of the goal target.

Girls have gone from 16% to 20% in the above category from 2019 to 2020.

Boys have gone from 8% to 15% in the above category from 2019 to 2020.

No Māori students are working in the above category. This remains the same as 2019.

For Pacifica students 21% are working above (note, this is only 3 students), up from 14% (1 student).

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TARGET TWO

Students below/well below in Years 4 (38%) and Year 5 (33%) to make accelerated progress in Years 5 (30%) and Year 6 (30%)

The 2020 Year 5 students who were below/well below in year 4 in 2019 have now accelerated progress and only 23% of them remain in the below/well below level. This is a 15% drop. Target achieved.

The 2020 Year 6 students who were below/well below in year 5 in 2019 have not accelerated their progress as 31% of them remain in this category. This is a 1% increase. Target not yet achieved.

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TARGET THREE

Increase boys' achievement in writing to be equivalent to girls' achievement in writing

In 2020 there are 130 boys achieving at or above (75%) and 135 girls achieving at or above (88%)

While the numbers are relatively equal, the percentage of girls achieving at or above is significantly higher than the boys.

In 2019 67% of boys were at or above while 85% of the girls were at or above.

While there are still more girls achieving at or above than boys in 2020, the gap has significantly decreased moving from 18% to 8%.

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TARGET FOUR

Focus on accurate use of E asTTle marking rubrics and moderation practices.

There are significant challenges with E-asTTle writing. These include

- lack of new writing prompts over a number of years,
- the vagaries of terminology in the marking rubric (some, many, a range of...),
- the way in which it is administered as a time limited test with no supports / aids (dictionaries) which are generally available to children in a regular writing programme,
- the need for a carefully selected genre prompt,
- the subjective nature of writing for a teacher to mark

In 2020, we reverted to moderating in Learning Communities. Once initial moderation had happened, Learning Community Leaders met to moderate selected pieces thus bring an element of robust discussion in. While this appeared to be less problematic than in 2019, it is difficult to say whether it is, in fact, more accurate use of the marking rubric, and moderation process.

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ANNUAL GOAL - WRITING

Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Writing and its associated competencies.

- Six Year Net data records over 80% of all pupils achieving At or Above in this assessment.
- OTJ results show that 81% of all pupils are 'At' or 'Above' compared to 74% in 2019. In the 'Above' level, percentage of boys has moved from 8% - 15%, girls from 16% - 20%, and Pasifika from 14% - 21%.
- For those in the 'Below' and 'Well Below' categories, numbers have decreased from 32% to 25% for boys in this group, and 15% - 12% of girls. Our Maori learners have shifted from 33% - 16% and our Pasifika students from 58% to 36% in the same time.

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POTENTIAL 2021 FOCUS AREAS

Suggested Targets:

In years 3, 6, 7 & 8 there is a significant tail of boys achieving below or well below.

Suggested Target: Shift boys' achievement across all learning levels into the 'At' and 'Above' National Curriculum level categories aiming for 80%. Year 9 boys (2020) to become a target group.

Suggested Target: The percentage of Year 9 males in the 'Below' or 'Well Below' categories in OTJ is reduced from 38% to 25% in 2021.

Suggested Target: Shift the attainment of our Maori and Pasifika writers from 25% and 50% 'Below' and 'Well Below' respectively, to be 10% and 30% respectively.

Suggested Target: When considering our non-achieving group, continue the positive trend that was shown in data comparison from 2019 to 2020 (54% of these pupils making a positive shift from one category to another). Across this group of learners, show positive shift for 60% (Well Below to Below, Below to At).

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MATHS

Annual Goal:

Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Mathematics and its associated competencies.

Annual Target to achieve the goal,

1. 80% of Year 5 (2020) achieve 'At' or 'Above' in Mathematics against OTJ's in 2020.
2. 20% of Māori currently achieving 'At' will shift to 'Above', and 10% of Māori will move from 'Well Below' to 'Below' or 'At' and 50% of Pasifika students who are 'Below' or 'Well Below' will move to 'Below' or 'At' by the end of 2020 in OTJ's
3. That levels of achievement 'At' or 'Above' for both males and females remain at current levels or increase (greater than 80% achieving at these levels).
4. 90% of pupils who attended ACS in Year 9 in 2019 will be at or above against National Curriculum levels by the end of Year 10.

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MATHEMATICS

In 2020 strong achievement in Mathematics continues

Year 1-10 = 88% of all students were "At or Above" expectations for OTJ Mathematics.

Year 1 - 8 = 88% Year 9 - 10 = 89%

In 2019, 85% of all students were "At or Above" expectations for OTJ Maths

Year 1 to 8, 87% were At or Above Year 9 and 10, 76% At or Above

In 2018, 82% of all students were "At or Above" expectations for OTJ Maths.

NB, Year 1 pupil data not included. 2018 decision to allow a year to adjust to school before making overall judgement. This will have an impact on the overall results.

Year 1 levels are similar to previous years.

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OVERALL DATA

		Yr1 2019	Yr1 2020	Yr2 2019	Yr2 2020	Yr3 2019	Yr3 2020	Yr4 2019	Yr4 2020	Yr5 2019	Yr5 2020	Yr6 2019	Yr6 2020	Yr7 2019	Yr7 2020	Yr8 2019	Yr8 2020	Yr9 2019	Yr9 2020	Yr10 2019	Yr10 2020	2020 Overall
W Below	#	n/a	n/a	0	0	0	0	1	0	1	2	0	0	0	2	5	0	4	1	0	2	7
	%			0	0	0	0	3	0	3	5	0	0	0	6	18	0	22	3	0	10	2
Below	#	n/a	n/a	0	0	3	0	12	8	3	5	2	8	0	1	2	5	0	3	4	0	30
	%			0	0	8	0	38	22	9	13	6	22	0	3	7	23	0	9	25	0	10
At	#	n/a	n/a	33	42	26	27	14	13	26	23	30	26	5	14	15	5	9	15	7	16	181
	%			89	100	72	60	44	36	76	61	88	72	24	41	54	23	50	47	44	76	59
Above	#	n/a	n/a	4	0	7	18	5	15	4	8	2	2	16	17	6	12	5	13	5	3	88
	%			11	0	19	40	16	42	12	21	6	6	76	50	21	55	28	41	31	14	29
Tot	#	n/a	n/a	37	42	36	45	32	36	34	38	34	36	21	34	28	22	18	32	16	21	306
	%			100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

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		MALE / FEMALE YEARS 1 - 10																					
		Female pupils 121/141 (85%) At or Above curriculum level for their year level Slight decrease from 2019 female pupils 103/118 (87%) pupil At or Above																					
		Male pupils 146/161 (90%) At or Above curriculum level for their year level Increase from 2019 male pupils 116/138 (84%) pupil At or Above																					
		Well below category /161 (3%) males and 1/141 (1%) females are in the. 2019 = 9/138 (6%) males and 2/118 (1%) females																					

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		ETHNICITY FOR YEARS 1 - 10																					
		Maori pupils 8/12 pupils achieving At or Above (66%), below overall pupil outcomes 2019: 6/9 pupils achieving At or Above (66%)																					
		Pasifika 10/14 pupils achieving At or Above (71%), below overall pupil outcomes 2019: 3/7 pupils achieving At or Above (42%)																					
		Asian 106/114 pupils achieving At or Above (92%) proportionally consistent with overall population																					
		NZ Pākehā 120/136 pupils achieving At or Above (88%) proportionally consistent with overall population																					

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Aidanfield
Christian School


TARGET ONE

80% of Year 5 (2020) achieve 'At' or
'Above' in Mathematics against OTJ's in
2020

Number of pupils in year 5, 2020 who have an end of year OTJ from ACS excluding IEP students on confirmed list that are At or Above curriculum level at EOY 2020	Number	%
	31	82%

- There has been a significant shift from 59% (Year 4 2019) to 82% (Year 5 2020) in the At & Above category

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TARGET TWO

20% of Māori currently achieving 'At' will shift to 'Above', and 10% of Māori will move from 'Well Below' to 'Below' or 'At' and 50% of Pasifika students who are 'Below' or 'Well Below' will move to 'Below' or 'At' by the end of 2020 in OTJ's

Did 20% of pupils who identify as Māori at ACS in 2020 and who achieved AT expectation in EOY 2019 shift to ABOVE expectation at EOY 2020?	YES
Did 10% of pupils who identify as Māori at ACS in 2020 and who achieved WELL BELOW expectation in EOY 2019 shift to BELOW or better than expectation at EOY 2020?	YES
Did 50% of pupils who identify as Pasifika at ACS in 2020 and who achieved WELL BELOW or BELOW expectation in EOY 2019 shift to BELOW or better than expectation at EOY 2020?	YES

Target achieved

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TARGET THREE

That levels of achievement 'At' or 'Above' for both males and females remain at current levels or increase (greater than 80% achieving at these levels).

- In 2020 the percentage of boys achieving At or Above increased to 87% - up from 84% in 2019
- The percentage of females achieving At or Above decreased from 94% in 2019 to 87% in 2019.
- Although the Female percentage decreased by 7% it is still above 80% for achievement "At or Above"
- There was an improvement in the Above category for both males and females.

Target achieved

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TARGET FOUR

90% of pupils who attended ACS in Year 9 in 2019 will be at or above against National Curriculum levels by the end of Year 10.

Number and % of pupils in year 10, 2020 who have an end of year OTJ from ACS, excluding IEP students, on confirmed list who achieved AT or ABOVE expected curriculum level.	Number 16	% 89%
Were 90% of the Year 10 cohort at ACS who attended ACS in 2019 and not on the IEP or Learning needs exclusion list AT or ABOVE expectation for their OTJ at end of year 2020?	NO But so close!	

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ANNUAL GOAL: MATHS

Quality education means all pupils in years 1 to 10 will achieve to their expected level against the National Curriculum by the end of the year as a minimum in Mathematics and its associated competencies

- Celebrating 88% At or Above - an upward trend of the last three years
- Significant shift out of the Well Below/Below category
- OTJ's and PAT's are in alignment
- Maori and Pasifika improvement is similar to the school trend

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POSSIBLE AREAS OF FOCUS 2021

2020 Year 4 mismatch between OTJ's and PAT's (OTJ's low, PAT's high)

- Target 85% of Year 5's to be At/Above expectation and that the OTJ's and PAT's are in reasonable alignment.

2020 Year 4 (33%), Year 6 (32%), Year 8 (31%) Girls – Below Expectation

- Target 85% of 2021 Year 5,7,9 girls to move to be At Expectation in both the OTJ and PAT data (halve the Belows' and maintain no Well Belows')

Watch Year 7 cohort. OTJ's 2019 100% At or Above, they have dropped this year 77% At or Above

- Target Year 9 (2021) – 85% to be At or Above

Maori/Pasifika. 2020 Maori 67% and Pasifika 71% At or Above Expectation

- Target – 80% of Maori and Pasifika to be At or Above

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$4645 excluding GST.

The funding was supplemented by further Aidanfield Christian School funds to employ a sports coordinator for 15 hours per week to support regular sport from years 5 to 10.

The number of students that participated in organised sport throughout the year was approximately 160 pupils with additional support for aspects of physical activity for years 1 to 4 (an additional 162 students).

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AIDANFIELD CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Aidanfield Christian School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 22, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 20 May 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the board of trustees listing, analysis of variance and the kiwisport report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand